

Assessor's Role in the Creation of Fire District's

Petitions:

- 1) Petitions received from BOS.
 - a. Review legal description and map for accuracy.
 - b. Determine parcel list of properties.
 - c. Generate report with parcels numbers and full cash values.
- 2) Review each petition for correct ownership based on current records in DOR database.
 - a. Determine percentage of valid petitions.
 - b. Determine percentage of value represented by valid petitions.
- 3) Notify BOS of status.
 - a. Ownership and value are 50% + - sufficient for creation.
 - b. Either ownership or value is less than 50% - not sufficient for creation.
- 4) Notification from DOR that district can now levy tax for following tax year.
 - a. Create new taxing jurisdiction code for district.
 - b. Create or modify tax area code.
 - c. Update all parcels in DOR database with correct tax area code.
 - d. Update all maps to reflect boundary and new tax area code.

Notification to the Department of Revenue:

42-17257 Notice of establishment or change in city, town or taxing district boundaries

- A. On or before **November 1** of the year preceding the year in which assessments or taxes are to be levied, the governing body of the fire district that is being organized by law shall file with the department and the assessor information relating to changes in boundaries and the boundaries of newly created taxing jurisdictions.
- B. At the request of the governing body of any taxing jurisdiction on or before December 31 of the year preceding the year in which assessments or taxes are to be levied, the Department of Revenue may extend the deadline prescribed by subsection A to allow the taxing jurisdiction to file the required information. The director may not extend this deadline beyond February 15 of the year in which assessments or taxes are to be levied.
- C. A change in boundaries of an existing taxing jurisdiction or the establishment of a new taxing jurisdiction is not effective for assessment and tax levying purposes for the tax year unless notice has been given as prescribed by this section.

**Arizona Department of Revenue
Taxing Districts/Boundaries
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